

Mpumalanga: Victor Khanye(MP311) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

[illegible]

Mpumalanga: Victor Khanye(MP311) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		-	-	-	36,996	36,996	36,996	-	-	-
Executive & Council										
Budget & Treasury Office					11,292	11,292	11,292			
Corporate Services					25,704	25,704	25,704			
<i>Community and Public Safety</i>		-	-	-	2,624	2,624	2,624	-	-	-
Community & Social Services					1,325	1,325	1,325			
Sport And Recreation					5	5	5			
Public Safety					1,295	1,295	1,295			
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	3,191	3,191	3,191	-	-	-
Planning and Development					20	20	20			
Road Transport					3,170	3,170	3,170			
Environmental Protection										
<i>Trading Services</i>		-	-	-	111,881	111,881	111,881	-	-	-
Electricity					48,004	48,004	48,004			
Water					45,313	45,313	45,313			
Waste Water Management					9,383	9,383	9,383			
Waste Management					9,182	9,182	9,182			
<i>Other</i>	4									
Total Revenue - Standard	2	-	-	-	154,692	154,692	154,692	-	-	-
Expenditure - Standard										
<i>Governance and Administration</i>		-	-	-	26,884	26,884	26,884	-	-	-
Executive & Council					10,585	10,585	10,585			
Budget & Treasury Office					3,194	3,194	3,194			
Corporate Services					13,105	13,105	13,105			
<i>Community and Public Safety</i>		-	-	-	17,444	17,444	17,444	-	-	-
Community & Social Services					4,731	4,731	4,731			
Sport And Recreation					3,627	3,627	3,627			
Public Safety					6,975	6,975	6,975			
Housing										
Health					2,111	2,111	2,111			
<i>Economic and Environmental Services</i>		-	-	-	12,432	12,432	12,432	-	-	-
Planning and Development					340	340	340			
Road Transport					12,092	12,092	12,092			
Environmental Protection										
<i>Trading Services</i>		-	-	-	96,942	96,942	96,942	-	-	-
Electricity					42,136	42,136	42,136			
Water					29,499	29,499	29,499			
Waste Water Management					11,829	11,829	11,829			
Waste Management					13,477	13,477	13,477			
<i>Other</i>	4				958	958	958			
Total Expenditure - Standard	3	-	-	-	154,660	154,660	154,660	-	-	-
Surplus/(Deficit) for the year		-	-	-	33	33	33	-	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Mpumalanga: Victor Khanye(MP311) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Municipality of Victor Kraaijeveld - Table A1: Budgeted Financial Performance (Revenue and Expenditure) for the year ended 30 June 2010											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Revenue By Source											
Property rates	2	-	-	-	25,456	25,456	25,456	23,735	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	45,293	45,293	45,293	49,189	-	-	-
Service charges - water revenue	2	-	-	-	28,830	28,830	28,830	29,117	-	-	-
Service charges - sanitation revenue	2	-	-	-	5,861	5,861	5,861	8,532	-	-	-
Service charges - refuse revenue	2	-	-	-	4,962	4,962	4,962	4,983	-	-	-
Service charges - other		-	-	-	544	544	544	551	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	137	-	-	-
Interest earned - external investments		-	-	-	-	-	-	966	-	-	-
Interest earned - outstanding debtors		-	-	-	1,000	1,000	1,000	21,891	-	-	-
Dividends received		-	-	-	-	-	-	13	-	-	-
Fines		-	-	-	501	501	501	231	-	-	-
Licences and permits		-	-	-	-	-	-	466	-	-	-
Agency services		-	-	-	-	-	-	1	-	-	-
Transfers recognised - operational		-	-	-	31,595	31,595	31,595	32,971	-	-	-
Other own revenue	2	-	-	-	10,651	10,651	10,651	9,331	-	-	-
Gains on disposal of PPE		-	-	-	-	-	-	73	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	-	-	154,692	154,692	154,692	182,187	-	-	-
Expenditure By Type											
Employee related costs	2	-	-	-	27,577	27,577	27,577	29,314	-	-	-
Remuneration of councillors		-	-	-	3,957	3,957	3,957	4,545	-	-	-
Debt impairment	3	-	-	-	18,000	18,000	18,000	19,491	-	-	-
Depreciation and asset impairment	2	-	-	-	-	-	-	5,466	-	-	-
Finance charges		-	-	-	7,825	7,825	7,825	3,021	-	-	-
Bulk purchases	2	-	-	-	38,063	38,063	38,063	32,150	-	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contract services		-	-	-	-	-	-	4,821	-	-	-
Transfers and grants		-	-	-	-	-	-	1,690	-	-	-
Other expenditure	4,5	-	-	-	59,238	59,238	59,238	74,249	-	-	-
Loss on disposal of PPE		-	-	-	-	-	-	25	-	-	-
Total Expenditure		-	-	-	154,660	154,660	154,660	174,773	-	-	-
Surplus/(Deficit)											
Transfers recognised - capital		-	-	-	33	33	33	7,414	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	18,971	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	-	-	33	33	33	26,385	-	-	-
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	-	-	33	33	33	26,385	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	-	33	33	33	26,385	-	-	-
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	33	33	33	26,385	-	-	-

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Victor Khanye(MP311) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Capital Expenditure - Standard											
Governance and Administration		-	-	-	240	240	240	342	-	-	-
Executive & Council											
Budget & Treasury Office					240	240	240	139			
Corporate Services								203			
Community and Public Safety		-	-	-	1,405	1,405	1,405	20	-	-	-
Community & Social Services								2			
Sport And Recreation					234	234	234	5			
Public Safety					271	271	271	13			
Housing											
Health					900	900	900				
Economic and Environmental Services		-	-	-	11,592	11,592	11,592	18	-	-	-
Planning and Development											
Road Transport					11,592	11,592	11,592	18			
Environmental Protection											
Trading Services		-	-	-	26,026	26,026	26,026	4,768	-	-	-
Electricity					3,940	3,940	3,940	2,184			
Water					4,085	4,085	4,085	2,541			
Waste Water Management					18,001	18,001	18,001	48			
Waste Management								(5)			
Other					6,000	6,000	6,000				
Total Capital Expenditure - Standard	3	-	-	-	45,263	45,263	45,263	5,148	-	-	-
Funded by:											
National Government					21,823	21,823	21,823	4,753			
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	21,823	21,823	21,823	4,753	-	-	-
Public contributions and donations	5				13,720	13,720	13,720	394			
Borrowing	6				9,720	9,720	9,720				
Internally generated funds											
Total Capital Funding	7	-	-	-	45,263	45,263	45,263	5,148	-	-	-

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Mpumalanga: Victor Khanye(MP311) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash											
Call investment deposits	1										
Consumer debtors	1										
Other debtors											
Current portion of long-term receivables											
Inventory	2										
Total current assets		-	-	-	-	-	-	-	-	-	-
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3										
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4										
Consumer deposits											
Trade and other payables	4										
Provisions											
Total current liabilities		-	-	-	-	-	-	-	-	-	-
Non current liabilities											
Borrowing											
Provisions											
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-
NET ASSETS	5	-	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4										
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	-	-	-

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Mpumalanga: Victor Khanye(MP311) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other			37,567					133,408			
Government - operating	1		12,144					45,073			
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees			(22,422)					(11,372)			
Finance charges								(156,234)			
Transfers and grants	1		413					3,136			
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	27,702	-	-	-	-	14,012	-	-	-
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (Increase) in non-current investments											
Payments											
Capital assets											
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing								(946)			
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	(946)	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	27,702	-	-	-	-	13,066	-	-	-
Cash/cash equivalents at the year begin:	2				11,131	11,131	11,131	11,131			
Cash/cash equivalents at the year end:	2		27,702		11,131	11,131	11,131	24,197			

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Mpumalanga: Victor Khanye(MP311) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	37,763	37,763	37,763	-	-	-
Infrastructure - Road Transport					5,650	5,650	5,650			
Infrastructure - Electricity					3,760	3,760	3,760			
Infrastructure - Water										
Infrastructure - Sanitation					15,323	15,323	15,323			
Infrastructure - Other					6,000	6,000	6,000			
Infrastructure		-	-	-	30,733	30,733	30,733	-	-	-
Community					2,113	2,113	2,113			
Heritage assets										
Investment properties										
Other assets	6				4,917	4,917	4,917			
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	7,500	7,500	7,500	-	-	-
Infrastructure - Road Transport					4,000	4,000	4,000			
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other					3,500	3,500	3,500			
Infrastructure		-	-	-	7,500	7,500	7,500	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		-	-	-	9,650	9,650	9,650	-	-	-
Infrastructure - Electricity		-	-	-	3,760	3,760	3,760	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	15,323	15,323	15,323	-	-	-
Infrastructure - Other		-	-	-	9,500	9,500	9,500	-	-	-
Infrastructure		-	-	-	38,233	38,233	38,233	-	-	-
Community		-	-	-	2,113	2,113	2,113	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	4,917	4,917	4,917	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	-	45,263	45,263	45,263	-	-	-
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport					9,650	9,650	9,650			
Infrastructure - Electricity					3,760	3,760	3,760			
Infrastructure - Water										
Infrastructure - Sanitation					15,323	15,323	15,323			
Infrastructure - Other					9,500	9,500	9,500			
Infrastructure		-	-	-	38,233	38,233	38,233	-	-	-
Community					2,113	2,113	2,113			
Heritage assets										
Investment properties										
Other assets	6				4,917	4,917	4,917			
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	-	45,263	45,263	45,263	-	-	-
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment	3	-	-	-	-	-	-	-	-	-
Repairs and Maintenance by Asset Class										
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	-	-	-	-	-	-
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	19.9%	19.9%	19.9%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	17.0%	17.0%	17.0%	0.0%	0.0%	0.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		11	11	12	13	13	13	14	17	17
Piped water inside yard (but not in dwelling)		1	1	0	0	0	0	0	0	0
Using public tap (at least min.service level)	2	1	1	0	0	0	0			
Other water supply (at least min.service level)	4	1	1	1	1	1	1	1	1	1
<i>Minimum Service Level and Above sub-total</i>		13	13	13	14	14	14	15	18	18
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	13	13	13	14	14	14	15	18	18
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		8	8	9	10	10	10	11	14	14
Flush toilet (with septic tank)		3	3	3	3	3	3	3	3	3
Chemical toilet			0	0	0	0	0	0	0	0
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		11	11	12	12	12	12	14	17	17
Bucket toilet		1	2	1	1	1	1	0		
Other toilet provisions (< min.service level)		1	1	1	1	1	1	1	1	1
No toilet provisions		0								
<i>Below Minimum Service Level sub-total</i>		2	3	2	2	2	2	1	1	1
Total number of households	5	13	13	13	14	14	14	15	18	18
<u>Energy:</u>										
Electricity (at least min.service level)		2	2	2	1	1	1	1	1	1
Electricity - prepaid (min.service level)		12	12	12	13	13	13	14	17	17
<i>Minimum Service Level and Above sub-total</i>		13	13	13	14	14	14	15	18	18
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	13	13	13	14	14	14	15	18	18
<u>Refuse:</u>										
Removed at least once a week		13	13	13	14	14	14	15	18	18
<i>Minimum Service Level and Above sub-total</i>		13	13	13	14	14	14	15	18	18
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	13	13	13	14	14	14	15	18	18
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		13	13	13	14	14	14	15	18	18
Sanitation (free minimum level service)		2	2	2	2	2	2	3	3	3
Electricity/other energy (50kwh per household per month)		13	13	13	14	14	14	15	18	18
Refuse (removed at least once a week)		13	13	13	14	14	14	15	18	18
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)		8,638	5,810	5,326	6,361	6,361	6,361	7,316	9,576	10,336
Sanitation (free sanitation service)		1,633	3,024	3,003	5,598	5,598	5,598	6,657	7,256	7,909
Electricity/other energy (50kwh per household per month)		741	3,248	3,532	5,985	5,985	5,985	7,197	9,935	11,384
Refuse (removed once a week)		2,240	3,434	3,599	6,262	6,262	6,262	6,657	7,189	7,764
Total cost of FBS provided (minimum social package)		13,252	15,517	15,461	24,206	24,206	24,206	27,827	33,955	37,394
Highest level of free service provided										
Property rates (value threshold)		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		45	55	63	70	70	70	95	105	115
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		50	50	50	50	50	50	50	50	50
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)					1,221	1,221	1,221	1,889	2,078	2,286
Property rates (other exemptions, reductions and rebates)					4,943	4,943	4,943	1,705	1,875	2,063
Water		8,638	5,810	5,326	6,361	6,361	6,361	7,316	9,576	10,336
Sanitation		1,633	3,024	3,003	5,598	5,598	5,598	6,657	7,256	7,909
Electricity/other energy		741	3,248	3,532	5,985	5,985	5,985	7,197	9,935	11,384
Refuse		2,240	3,434	3,599	6,262	6,262	6,262	6,657	7,189	7,764
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	13,252	15,517	15,461	30,370	30,370	30,370	31,421	37,909	41,743

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Mpumalanga: Victor Khanye(MP311) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	–	27,702	–	11,131	11,131	11,131	24,197	–	–	–
Cash + investments at the yr end less applications - R'000	18(1)b	2	(7,428,104)	(7,495)	(5,084)	(10,000)	(10,000)	(10,000)	–	(10,000)	(10,000)	(10,000)
Cash year end/monthly employee/supplier payments	18(1)b	3	–	–	–	0.9	0.9	0.9	1.8	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	–	–	33	33	33	26,385	–	–	–
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	2.0%	(106.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	106%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	16.2%	16.2%	16.2%	16.8%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	16.6%	16.6%	16.6%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

[illegible]

Mpumalanga: Victor Khanye(MP311) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											

Change in consumer debtors (current and non-current)

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